

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
129<sup>TH</sup> LEGISLATURE  
FIRST REGULAR SESSION



Summaries of bills, adopted amendments and laws enacted or finally passed

**JOINT STANDING COMMITTEE ON TAXATION**

August 2019

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**STAFF:**

JULIE JONES, SENIOR LEGISLATIVE ANALYST  
OFFICE OF FISCAL AND PROGRAM REVIEW  
5 STATE HOUSE STATION  
AUGUSTA, ME 04333-0005  
(207) 287-1635  
<http://legislature.maine.gov/ofpr>

\*Committee member for a portion of the session

# STATE OF MAINE

129<sup>TH</sup> LEGISLATURE  
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## LEGISLATIVE DIGEST OF BILL SUMMARIES AND ENACTED LAWS

This *Legislative Digest of Bill Summaries and Enacted Laws* contains summaries of all LDs and adopted amendments and all laws enacted or finally passed during the First Regular Session of the 129<sup>th</sup> Maine Legislature.

The *Digest* is arranged alphabetically by committee and within each committee by Legislative Document (LD) number. The committee report(s), prime sponsor and lead co-sponsor(s), if designated, are listed below each LD title. All adopted amendments are summarized and listed by paper number. A subject index is included with each committee. An appendix provides a summary of relevant session statistics.

Final action on each LD is noted to the right of the LD title. The following describes the various final actions.

*CARRIED OVER*..... carried over to a subsequent session of the Legislature  
*CON RES XXX*..... chapter # of constitutional resolution passed by both houses  
*CONF CMTE UNABLE TO AGREE*..... Committee of Conference unable to agree; legislation died  
*DIED BETWEEN HOUSES*..... House & Senate disagreed; legislation died  
*DIED IN CONCURRENCE*..... defeated in each house, but on different motions; legislation died  
*DIED ON ADJOURNMENT*..... action incomplete when session ended; legislation died  
*EMERGENCY*..... enacted law takes effect sooner than 90 days after session adjournment  
*FAILED, EMERGENCY ENACTMENT or FINAL PASSAGE*..... emergency failed to receive required 2/3 vote  
*FAILED, ENACTMENT or FINAL PASSAGE*..... failed to receive final majority vote  
*FAILED, MANDATE ENACTMENT*..... legislation proposing local mandate failed required 2/3 vote  
*HELD BY GOVERNOR*..... Governor has not signed; final disposition to be determined at subsequent session  
*LEAVE TO WITHDRAW*..... sponsor's request to withdraw legislation granted  
*NOT PROPERLY BEFORE THE BODY*..... ruled out of order by the presiding officer; legislation died  
*INDEF PP*..... indefinitely postponed; legislation died  
*ONTP, ACCEPTED, MAJORITY, MINORITY or REPORT X*... ought-not-to-pass report accepted; legislation died  
*P&S XXX*..... chapter # of enacted private & special law  
*PUBLIC XXX*..... chapter # of enacted public law  
*RESOLVE XXX*..... chapter # of finally passed resolve  
*VETO SUSTAINED*..... Legislature failed to override Governor's veto

The effective date for non-emergency legislation enacted in the First Regular Session of the 129<sup>th</sup> Legislature is Thursday, September 19, 2019. The effective date for legislation enacted as an emergency measure may be found in the enacted law summary for that legislation.

*Joint Standing Committee on Taxation*

**LD 448      An Act Repealing Tax Lien Foreclosure Requirements**

**ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GRATWICK G HYMANSON P	ONTP	

This bill removes the provisions enacted in Public Law 2017, chapter 478 that established a preforeclosure process that municipalities must use in order to foreclose on homestead property for nonpayment of property tax if the owner is 65 years of age or older and has income and liquid assets below specified limits.

See also LD 451.

**LD 451      An Act To Repeal the Recently Enacted Changes to the Law Governing  
Tax Lien Foreclosure**

**CARRIED OVER**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MOORE M TUELL W		

This bill repeals or removes the changes to the foreclosure law that were made by Public Law 2017, chapter 478. Under that law, a municipality is restricted in how it may sell a foreclosed property that was owned by a person who is at least 65 years of age, occupied the property as a homestead and meets specified income and asset requirements.

PL 2017, chapter 478 also places specific notice requirements regarding the foreclosure process on the State Tax Assessor and municipalities and provides for continuous eligibility under the Maine resident homestead property tax exemption for a person who loses ownership of a homestead to tax lien foreclosure and subsequently regains ownership of the homestead; these provisions are also removed by this bill.

See also LD 448.

This bill was carried over to any special or regular session, or both, of the 129th Legislature by joint order, H.P. 1322.

**LD 452      An Act To Change the Penalty When Land under the Maine Tree  
Growth Tax Law Is Transferred**

**ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MOORE M PERRY A	ONTP	

This bill provides that if land classified under the Maine Tree Growth Tax Law is to be transferred, the owner must notify the assessor of the intended transfer and the intended transferee of a potential withdrawal penalty. If land is transferred, a withdrawal penalty must be assessed against the transferor unless the intended transferee notifies the assessor of intent to maintain eligibility of the land for tree growth classification.